



CALIFORNIA  
DEPARTMENT OF  
EDUCATION

1430 N STREET  
SACRAMENTO, CA  
95814-5901

**JACK O'CONNELL**

State Superintendent of  
Public Instruction

PHONE: (916) 319-0800

October 3, 2005

Dear County Auditors:

**REVISED ADVANCE APPORTIONMENT AVERAGE DAILY ATTENDANCE  
FOR ALLOCATION OF SUPPLEMENTAL TAXES, FISCAL YEAR 2005-06  
(SECTION 75.70 OF THE REVENUE AND TAXATION CODE)**

Section 75.70 of the *Revenue and Taxation Code* authorizes each county auditor to make allocations of taxes generated by increased assessments, called supplemental taxes, using average daily attendance (ADA) certified by the State Superintendent of Public Instruction at the Advance Apportionment. Enclosed for that purpose is a revised listing of the ADA certified by the State Superintendent of Public Instruction for the 2005-06 Advance Apportionment. The ADA listing included with the letter dated September 7, 2005, has been revised to include charter school ADA for a district that is the sponsoring local educational agency as defined in *Education Code* Section 47632. For your convenience, this revised ADA listing is also posted on the California Department of Education's Web site at <http://www2.cde.ca.gov/principalapp/> under the heading Other Fiscal Information.

Please note that pursuant to Section 75.70, the ADA of the following school districts for purposes of allocating supplemental taxes in 2005-06 is deemed to be zero:

- 1) In the case of multicounty districts, the portions of the districts located other than in the county of control
- 2) Any district that received \$2,400 or \$120 per ADA, whichever is greater, in the prior fiscal year

If you have any questions regarding charter school ADA, please contact me at (916) 324-4541 or by e-mail at [cchan@cde.ca.gov](mailto:cchan@cde.ca.gov). For any other questions regarding the enclosed ADA, please contact Shelley Goode, Analyst, Office of Principal Apportionment and Special Education, at (916) 324-4530 or by e-mail at [sgoode@cde.ca.gov](mailto:sgoode@cde.ca.gov).

Sincerely,

Cindy S. Chan, Administrator  
Office of Principal Apportionment and Special Education

CC:jh  
Enclosure

cc: County Superintendents of Schools (letter only)  
County Chief Business Officers (letter only)